

TENNESSEE REGULATORY AUTHORITY



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460 James Robertson Parkway
Nashville, Tennessee 37243-0505

Pat Miller, Chairman
Deborah Taylor Tate, Director
Sara Kyle, Director
Ron Jones, Director

February 8, 2005

Mr. David Carpenter
Director - Rates
Piedmont Natural Gas Company
P.O. Box 33068
Charlotte, NC 28233

Re: **Docket No. 04-00290** – Nashville Gas Company Incentive Plan Account (IPA) audit.

Dear David:

The six-month deadline for the completion and approval of the Staff's audit of Nashville Gas Company's IPA filing is February 28, 2005. In order to allow sufficient time for the Company to respond to Staff's audit findings, and for Staff to incorporate those responses into the final audit report, it will be necessary to extend the deadline that is prescribed in the Company's tariff. TRA Rule 1220-4-7-.03(2) provides for an extension of the 180-day notification by mutual consent of both the Company and the TRA Staff. Therefore, we are requesting a one-month extension to March 28, 2005.

It is my understanding from our telephone conversation today that the Company does not have a problem with the extension. However, if you have any questions regarding this request, you can contact me at (615) 741-2904, extension 178.

Sincerely,

Pat Murphy
Manager-Energy and Water
Utilities Division
Pm05-08

cc: Chairman Pat Miller
Randal Gilliam, Counsel
Darlene Standley, Chief
David Foster, Deputy Chief